

identified as the prepaid calling card provider nor listed as the network services provider on the calling cards sold to the public.

In many respects Compass' PIN Platform service business is similar to Network IP: Compass "is a telecommunications carrier that owns switches and that offers other companies a package of telecommunications [information, and non-telecommunications & management] services that enables those companies to provide prepaid calling cards to end-user customers." See *Id.* at 2074. Compass' package includes (i) internet access to traffic and billing records, (ii) toll-free and local inbound access to a PIN Access Prepaid Platform, (iii) enhanced call routing, and (iv) IP call transport to terminating carriers via a variety of peering arrangements. See *In the Matter of APCC Services, Inc., Data Net Systems, LLC, Datal Communications, Inc., Jaroth, Inc. d/b/a Pacific Telemanagement Services, and Intera Communications Corp. v Network IP, LLC, and Network Enhanced Telecom, LLP*, Memorandum Opinion and Order, 20 FCC Rcd. 2073 (Feb. 1, 2005) ("Network IP MO&O").³

Compass is neither a "telecommunications service" provider nor a "calling card services" provider, as those terms are defined by statute and Commission regulations:

"Telecommunications" is defined as the "transmission between or among points specified by the user, of information of the user's choosing, without change in the form or content of the information as sent and received." "Telecommunications" is thus the unaltered transmission of information. Building on the definition of "telecommunications," the Act defines "telecommunications service" as "the offering of telecommunications for a fee directly to the public, or to such classes of users as to be effectively available directly to the public regardless of the facilities used." Thus, a "telecommunications service" involves more than the mere transmission of information; it requires the "offering" of pure transmission capability "for a fee directly to the public." See *In the Matter of Regulation of Prepaid Calling Card Services*, 21 FCC Rcd. 7290 (June 30, 2006) at 7294.

"Calling card services" have been regulated by the Commission as telecommunications services because they provide transmission of information, without a change in form or content, for a fee directly to the public. See *AT&T Corp. Petition for Declaratory Ruling Regarding Enhanced Prepaid Calling Card Services*, WC Docket No. 03-133, Petition of AT&T (filed May 15, 2003) (AT&T's May 2003 Petition)(emphasis added).

Compass may be a switch-based reseller for purposes of the Commission's Payphone Compensation Rules and it may be a telecommunications carrier, but it is expressly not a calling card services provider. Compass does not market, sell, or make "Compass Global" branded calling cards available directly to the public for a fee. Instead, Compass supplies a package of telecommunications, information services, call routing and account management services to various independent and unaffiliated companies who, in turn, brand, market and sell private label prepaid calling card services directly to the public or through their distribution channels.

Because Compass is neither a provider of retail telecommunications services nor calling card services it is neither required to register as an Interstate Telecommunications Service Provider nor is it required to make contributions to the Universal Service Fund ("USF"). Since September 2006, Compass' agent, Hinton, Kreditor & Gronroos, LLP ("HKG"), mistakenly reported Compass' PIN-

³ Unlike Network IP, however, Compass Global does not dispute it is a switched based reseller, as that term is defined by the Commission's Payphone Compensation Rules, as it is the last facilities-based carrier responsible for completing payphone originated calls.

Accessible Prepaid Platform service revenue as "Prepaid calling card" revenue in Form 499s prepared and filed on behalf of Compass. These filings are categorically incorrect for reasons previously explained.

However, after considering its obligations under the USF program with respect to its PIN Platform services, Compass concluded that it would continue to report and pay contributions on the retail revenue derived from services it sells to Debit Card Provider customers. The decision to report revenue and pay contributions on 100% of the PIN Platform services revenue recorded in Compass' books of account was made out of abundance of caution and as an effort to avoid any disruptive adverse consequences for Compass' Debit Card Provider customers. Compass' decision to report PIN Platform service revenue as ordinary long distance will ensure that, at a minimum, contributions and fees are made with respect to Compass' retail charges.

Therefore, concurrently with filing this supplemental response, Compass took actions to revise its Form 499-As to correct HKG's mistakes and to reflect proper reporting of its PIN Platform service revenue in Line 414. See Attachment 2.

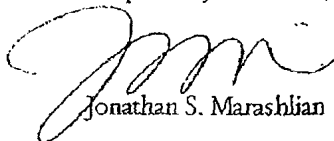
Compass requests the IHD take this supplemental response and its revised Form 499 filings into consideration to ensure proper disposition of the above-captioned file.

Compass also hereby updates the record with corrected responses to Questions 3.d and 3.e. See Attachment 3. These changes reflect the proper accounting and reporting of Compass' revenue.

An additional copy of this letter is enclosed herewith, to be date-stamped and returned in the postage-prepaid envelope provided.

Should there be any questions regarding this matter, kindly contact the undersigned.

Respectfully submitted,



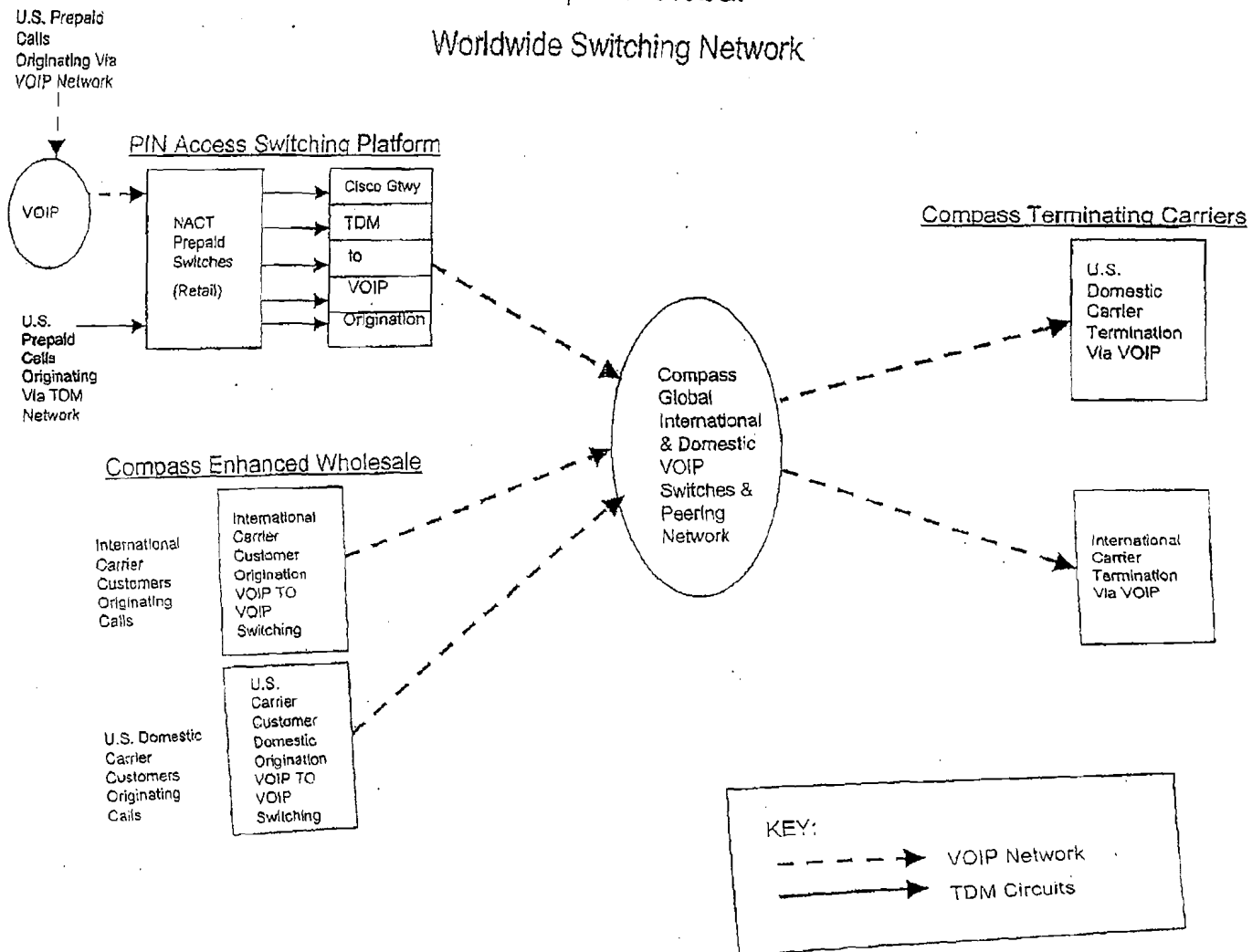
Jonathan S. Marashlian

cc: Dean Cary

ATTACHMENT 1

Network Diagram

Compass Global Worldwide Switching Network



ATTACHMENT 2

Revised FOC Form 499-As

2007 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2006 Revenues)

>>> Please read instructions before completing. <<<

Approval by OMB
3060-0855

Annual Filing -- due April 1, 2007

During the year, filers must refile Blocks 1, 2 and 6 if there are any changes in Lines 104 or 112. See instructions.

101 Filer 499 ID (If you don't know your number, contact the administrator at (888) 641-8722.

826216

If you are a new filer, write "new" in this block and a Filer 499 ID will be assigned to you.)

102 Legal name of reporting entity

Compass Global, Inc.

103 IRS employer identification number

Enter 9 digit number 22-3559398

104 Name telecommunications provider is doing business as

105 Telecommunications activities of filer (Select up to 5 boxes that best describe the reporting entity. Enter numbers starting with "1" to show the order of importance -- see directions.)

☐ CAPI/LEC☐ Cellular/PCS/SMR (wireless telephony incl. by resale)☐ Coaxial Cable☐ Incumbent LEC☐ Interconnected VoIP☐ Interexchange Carrier (IXC)☐ Local Reseller☐ Operator Service Provider (OSP)☐ Paging & Messaging☐ Payphone Service Provider☐ Prepaid Card☐ Private Service Provider☐ Satellite Service Provider☐ Shared-Tenant Service Provider / Building LEC☐ SMR (dispatch)☐ Toll Reseller☐ Wireless Data

If Other Local, Other Mobile or Other Toll is checked,

☐ Other Local☐ Other Mobile☒ Other Toll

describe carrier type / services provided: →

PIN Platform Service

106.1 Holding company name (All affiliated companies must show the same name on this line.)

106.2 Holding company IRS employer identification number

Enter 9 digit number

107 FCC Registration Number (FRN) [https://svartfoss2.fcc.gov/cores/CoresHome.html]

[For assistance, contact the CORES help desk at 877-480-3201 or CORES@fcc.gov]

Enter 10 digit number

0009-6902-56

108 Management company (if filer is managed by another entity)

109 Complete mailing address of reporting entity

corporate headquarters

Note: this address will be used for the ITSP FCC regulatory

fee billings unless the appropriate box is checked on Line 203

110 Complete business address for customer inquiries and

complaints

check if same address as Line 109 ☒

Street 1

50 Tice Boulevard

Street 2

3rd Floor

Street 3

Woodcliff Lake

State NJ

Zip (postal code)

07677

Country (if not USA)

City

Street 1

Street 2

Street 3

City

State

Zip (postal code)

Country (if not USA)

111 Telephone number for customer complaints and inquiries (Toll-free number if available)

() - ext -

112 List all trade names used in the past 3 years in providing telecommunications. Include all names by which you are known by customers.

a Forval International

g

b

h

c

i

d

j

e

k

f

l

Use an additional sheet if necessary. Each reporting entity must provide all names used for telecommunications activities.

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2007 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2006 Revenues)

Page 2

Block 2-A: Regulatory Contact Information

201 Filer 499 ID [from Line 101]	826216		
202 Legal name of reporting entity [from Line 102]	Compass Global, Inc.		
203 Person who completed this Worksheet:	First Jonathan	M S.	Last Marashlian
204 Telephone number of this person	(703) 714-1300 ext -		
205 Fax number of this person	(703) 714-1330		
206 Email of this person <i> Required if available -- not for public release </i>	jsm@commlawgroup.com		
207 Corporate office, attn. name, and mailing address to which future Telecommunications Reporting Worksheets should be sent	Office Compass Global, Inc.	Attn First Name Dean	M Last Cary
	Email <i> Required if available, not for public release </i>	Phone (201) 802-0500 Fax () -	
	Street 1 deancary@compassglobal.net		
	Street 2		
check if same name as Line 203 <input type="checkbox"/>	Street 3		
check if same address as Line 109 <input checked="" type="checkbox"/>	City	State	Zip (postal code)
			Country if not USA
208 Billing address and billing contact person: (Plan administrators will send bills for contributions to this address. Please attach a written request for alternative billing arrangements.)	Company	Attn First Name	M Last
	Email <i> Required if available, not for public release </i>	Phone () -	Fax () -
	Street 1		
	Street 2		
check if name and address same as Line 207 <input checked="" type="checkbox"/>	Street 3		
check to use Line 208 information for FCC ITSP regulatory fee bill <input type="checkbox"/>	City	State	Zip (postal code)
			Country if not USA

Block 2-B: Agent for Service of Process

All carriers and providers of interconnected VoIP must complete Lines 209 through 213. During the year, carriers and providers of interconnected VoIP must refile Blocks 1, 2 and 6 if there are any changes in this section. See Instructions.

209 D.C. Agent for Service of Process per 47 U.S.C. § 413	Company	Attn First Name Jerold	M Last Schneider
210 Telephone number of D.C. agent	(202) 393-6222 ext -		
211 Fax number of D.C. agent	() -		
212 Email of D.C. agent <i> Required if available </i>			
213 Complete business address of D.C. agent for hand service of documents	Street 1 801 Pennsylvania Avenue, NW		
	Street 2 Suite 600		
check to use Line 213 information for FCC ITSP regulatory fee bill <input type="checkbox"/>	Street 3		
<i> Both Line 209 and Line 213 are checked, Line 208 will be used. </i>	City Washington	State DC	Zip 20004
214 Local/alternate Agent for Service of Process (optional)	Company Helein & Marashlian, LLC	Attn First Name Jonathan	M Last Marashlian
215 Telephone number of local/alternate agent	The CommLaw Group, 703-714-1300 ext -		
216 Fax number of local/alternate agent	(703) 714-1330		
217 Email of local/alternate agent <i> Required if available </i>	jsm@commlawgroup.com		
218 Complete business address of local/alternate agent for hand service of documents	Street 1 1483 Chain Bridge Road		
	Street 2 Suite 301		
check to use Line 218 information for FCC ITSP regulatory fee bill <input type="checkbox"/>	Street 3		
<i> Both Line 209 and Line 218 are checked, Line 208 will be used. </i>	City McLean	State VA	Zip (postal code) 22101
			Country if not USA

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2007 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2006 Revenues)

Page 3

Block 2 of 4 Registration and Contact Information

Filers must refile Blocks 1, 2 and 6

If there are any changes in this section. See instructions.

219 Filer 499 ID [from Line 101]	826216			
220 Legal name of reporting entity [from Line 102]	Compass Global, Inc.			
221 Chief Executive Officer (or, highest ranking company officer if the filing entity does not have a chief executive officer)	First	Dean	M	Last Cary
222 Business address of individual named on Line 221	Street 1			
	Street 2			
	Street 3			
check if same as Line 109 <input checked="" type="checkbox"/>	City	State	Zip (postal code)	Country if not USA
223 Second ranking company officer, such as Chairman (Must be someone other than the individual listed on Line 221)	First	M	Last	
224 Business address of individual named on Line 223	Street 1			
	Street 2			
	Street 3			
check if same as Line 109 <input type="checkbox"/>	City	State	Zip (postal code)	Country if not USA
225 Third ranking company officer, such as President or Secretary (Must be someone other than individuals listed on Lines 221 or 223)	First	M	Last	
226 Business address of individual named on Line 225	Street 1			
	Street 2			
	Street 3			
check if same as Line 109 <input type="checkbox"/>	City	State	Zip (postal code)	Country if not USA
227 Indicate jurisdictions in which the filing entity provides service. Include jurisdictions in which service was provided in the past 15 months and jurisdictions in which service is likely to be provided in the next 12 months.				
<input type="checkbox"/> Alabama	<input type="checkbox"/> Guam	<input type="checkbox"/> Massachusetts	<input checked="" type="checkbox"/> New York	<input type="checkbox"/> Tennessee
<input type="checkbox"/> Alaska	<input type="checkbox"/> Hawaii	<input type="checkbox"/> Michigan	<input type="checkbox"/> North Carolina	<input type="checkbox"/> Texas
<input type="checkbox"/> American Samoa	<input type="checkbox"/> Idaho	<input type="checkbox"/> Midway Atoll	<input type="checkbox"/> North Dakota	<input type="checkbox"/> Utah
<input type="checkbox"/> Arizona	<input type="checkbox"/> Illinois	<input type="checkbox"/> Minnesota	<input type="checkbox"/> Northern Mariana Islands	<input type="checkbox"/> U.S. Virgin Islands
<input type="checkbox"/> Arkansas	<input type="checkbox"/> Indiana	<input type="checkbox"/> Mississippi	<input type="checkbox"/> Ohio	<input type="checkbox"/> Vermont
<input type="checkbox"/> California	<input type="checkbox"/> Iowa	<input type="checkbox"/> Missouri	<input type="checkbox"/> Oklahoma	<input type="checkbox"/> Virginia
<input type="checkbox"/> Colorado	<input type="checkbox"/> Johnston Atoll	<input type="checkbox"/> Montana	<input type="checkbox"/> Oregon	<input type="checkbox"/> Wake Island
<input type="checkbox"/> Connecticut	<input type="checkbox"/> Kansas	<input type="checkbox"/> Nebraska	<input type="checkbox"/> Pennsylvania	<input type="checkbox"/> Washington
<input type="checkbox"/> Delaware	<input type="checkbox"/> Kentucky	<input type="checkbox"/> Nevada	<input type="checkbox"/> Puerto Rico	<input type="checkbox"/> West Virginia
<input type="checkbox"/> District of Columbia	<input type="checkbox"/> Louisiana	<input checked="" type="checkbox"/> New Hampshire	<input type="checkbox"/> Rhode Island	<input type="checkbox"/> Wisconsin
<input type="checkbox"/> Florida	<input type="checkbox"/> Maine	<input type="checkbox"/> New Jersey	<input type="checkbox"/> South Carolina	<input type="checkbox"/> Wyoming
<input type="checkbox"/> Georgia	<input type="checkbox"/> Maryland	<input type="checkbox"/> New Mexico	<input type="checkbox"/> South Dakota	

228 Year and month filer first provided (or expects to provide) telecommunications in the U.S. ☐ Check if prior to 1/1/1999, otherwise Year Month

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January 2007

2007 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2006 Revenues)

Page 4

Block 3: Carrier's Carrier Revenue Information

301 Filer 499 ID (from Line 101)

826216

302 Legal name of reporting entity (from Line 102)

Compass Global, Inc.

Report billed revenues for January 1 through December 31, 2006.
Do not report any negative numbers. Dollar amounts may be rounded to the nearest thousand dollars. However, report all amounts as whole dollars.

	Total Revenues	If breakouts are not book amounts, enter whole percentage estimates		Breakouts	
		Interstate	International	Interstate Revenues	International Revenues
	(a)	(b)	(c)	(d)	(e)
See instructions regarding percent interstate & international					
Revenues from Services Provided for Resale as Telecommunications by Other Contributors to Federal Universal Service Support Mechanisms					
<i>Fixed local service</i>					
Monthly service, local calling, connection charges, vertical features, and other local exchange service including subscriber line and PICC charges to IXCs					
303.1 Provided as unbundled network elements (UNEs)					
303.2 Provided under other arrangements					
Per-minute charges for originating or terminating calls					
304.1 Provided under state or federal access tariff					
304.2 Provided as unbundled network elements or other contract arrangement					
<i>Local private line & special access service</i>					
305.1 Provided to other contributors for resale as telecommunications					
305.2 Provided to other contributors for resale as interconnected VoIP (All such revenue for 2006 must be reported as end-user revenue)					
306 Payphone compensation from toll carriers					
307 Other local telecommunications service revenues					
308 Universal service support revenues received from Federal or state sources					
<i>Mobile services (including wireless telephony, paging & messaging, and other mobile services)</i>					
309 Monthly, activation, and message charges except toll					
<i>Toll services</i>					
310 Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.)					
311 Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above)					
312 Long distance private line services					
313 Satellite services					
314 All other long distance services					
315 Total revenues provided for resale (Lines 303 through 314)					

Note: As stated in the instructions, for all revenues reported on this page, you must retain the Filer 499 ID and contact information for the associated customers. You must verify that each of these customers was a direct contributor to the federal universal service support mechanism for calendar year 2006 and that the customer is purchasing service for resale as telecommunications. These records must be made available to the administrator or the FCC upon request. The FCC website contains information on federal universal service contributors. (See instructions.)

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2007 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2006 Revenues)

Page 5

Block A End User and Non-Telecommunications Revenue Information

401 Filer 499 ID [from Line 101]

826215

402 Legal name of reporting entity [from Line 102]

Compass Global, Inc.

Report billed revenues for January 1 through December 31, 2006.
Do not report any negative numbers. Dollar amounts may be rounded to the nearest thousand dollars. However, report all amounts as whole dollars.
See instructions regarding percent interstate & international.

Total
RevenuesIf breakouts are not book
amounts, enter whole
percentage estimates

Breakouts

interstate international

Interstate
RevenuesInternational
Revenues

(a)

(b)

(c)

(d)

(e)

Revenues from All Other Sources (end-user telecom. & non-telecom.)

403 Surcharges or other amounts on bills identified as recovering
State or Federal universal service contributionsFixed local services

Monthly service, local calling, connection charges, vertical features,
and other local exchange service charges except for federally
tariffed subscriber line charges and PICC charges

Additional circuit-switched

404.1 Provided at a flat rate including interstate toll service -- local portion

404.2 Provided at a flat rate including interstate toll service -- toll portion

404.3 Provided without interstate toll included (see instructions)

Interconnected VoIP

404.4 Offered in conjunction with a broadband connection

404.5 Offered independent of a broadband connection

405 Tariffed subscriber line charges and PICC charges levied by a local
exchange carrier on a no-PIC customer406 Local private line & special access service (Through August 13, 2006,
includes the transmission portion of wireline broadband Internet access.
After August 13, 2006, includes the transmission portion of wireline
broadband Internet access provided on a common carrier basis.)

407 Payphone coin revenues (local and long distance)

408 Other local telecommunications service revenues

Mobile services (including wireless telephony, paging & messaging, and other mobile services)

409 Monthly and activation charges

410 Message charges including roaming and air-time charges for toll
calls, but excluding separately stated toll charges

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January 2007

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2007 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2006 Revenues)

Page 6

Block 4-A: Continued

	Total Revenues (a)	If breakouts are not book amounts, enter whole percentage estimates		Breakouts	
		Interstate	International	Interstate Revenues (d)	International Revenues (e)
Toll services:					
411 Prepaid calling card (including card sales to customers and non-carrier distributors) reported at face value of cards					
412 International calls that both originate and terminate in foreign points		0%	100%		
413 Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.) other than revenues reported on Line 412					
Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service, "10-10" calls, associated monthly account maintenance, PCCC pass-through, and other switched services not reported above)	20,402,014			102,105	20,299,909
414.1 All, other than interconnected VoIP, including, but not limited to, itemized toll on wireline and wireless bills					
414.2 All interconnected VoIP long distance, including, but not limited to, itemized toll					
415 Long distance private line services					
416 Satellite services					
417 All other long distance services					
Revenues other than U.S. telecommunications revenues, including information services, inside wiring maintenance, billing and collection customer premises equipment, published directory, dark fiber, Internet access, cable TV program transmission, foreign carrier operations, and non-telecommunications revenues. (See instructions.)					
418.1 bundled with circuit switched local exchange service					
418.2 bundled with interconnected VoIP local exchange service					
418.3 other	32,338,201				

Block 4-B: Total Revenue and Uncollectible Revenue Information

419 Gross billed revenues from all sources (incl. reseller & non-telecom.) (Lines 303 through 314 plus Lines 403 through 418)	52,740,215				
420 Gross universal service contribution base amounts (Lines 403 through 411 Lines 413 through 417) See Figure 4 in instructions.	52,740,215				
421 Uncollectible revenue/bad debt expense associated with gross billed revenues amounts shown on Line 419 (See Instructions Page 26)					
422 Uncollectible revenue/bad debt expense associated with universal service contribution base amounts shown on Line 420					
423 Net universal service contribution base revenues (Line 420 minus line 422)	20,402,014			102,105	20,299,909

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Page 7

Block 5: Additional Revenue Breakouts

501 Filer 499 ID (from Line 101)

502 Legal name of reporting entity (from Line 102)

Filers that report revenues in Block 3 and Block 4 must provide the percentages requested in Lines 503 through 510. See page 27 of Instructions for limited exceptions.

Percentage of revenues reported in Block 3 and Block 4 billed in each region of the country. Round or estimate to nearest whole percentage. Enter 0 if no service was provided in the region.

		Block 3 Carrier's Carrier (a)	Block 4 End-User Telecom. (b)
503 Southeast:	Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, and U.S. Virgin Islands	%	%
504 Western:	Alaska, Arizona, Colorado, Idaho, Iowa, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming	%	%
505 West Coast:	California, Hawaii, Nevada, American Samoa, Guam, Johnston Atoll, Midway Atoll, Northern Mariana Islands, and Wake Island	%	%
506 Mid-Atlantic:	Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia	%	100 %
507 Mid-West:	Illinois, Indiana, Michigan, Ohio, and Wisconsin	%	%
508 Northeast:	Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont	%	%
509 Southwest:	Arkansas, Kansas, Missouri, Oklahoma, and Texas	%	%
510 Total	(Percentages must add to 0 or 100.)	%	%

511 Revenues from resellers that do not contribute to Universal Service support mechanisms are included in Block 4-B, Line 420 but may be excluded from a filer's TRS, NANPA, LNP, and FCC interstate telephone service provider regulatory fee contribution bases. To have these amounts excluded, the filer has the option of identifying such revenues below. As stated in the Instructions, you must have in your records the FCC Filer 499 ID for each customer whose revenues are included on Line 511. (See Instructions.)

	(a)	(b)
	Total Revenues	Interstate and International
Revenues from resellers that do not contribute to Universal Service	\$	\$

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001

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Page 6

Block 6 CERTIFICATION: to be signed by an officer of the filer

601 Filer 499 ID (from Line 101)

602 Legal name of reporting entity (from Line 102)

Section IV of the instructions provides information on which types of reporting entities are required to file for which purposes. Any entity claiming to be exempt from one or more contribution requirements should so certify below and attach an explanation. [The Universal Service Administrator will determine which entities meet the *de minimis* threshold based on information provided in Block 4, even if you fail to so certify, below.]

603 I certify that the reporting entity is exempt from contributing to:

Universal Service ☐TRS ☐NANPA ☐LNP Administration ☐

I certify that the reporting entity is an interconnected VoIP filer became subject to FCC Form 499 filing requirements on or after August 1, 2006 and therefore is reporting revenues in Blocks 3, 4, and 5 for the fourth quarter of 2006 instead of for the entire calendar year. ☐

Provide explanation below:

604 Please indicate whether the reporting entity is

State or Local Government Entity ☐I.R.C. § 501 Tax Exempt ☐

605 I certify that the revenue data contained herein are privileged and confidential and that public disclosure of such information would likely cause substantial harm to the competitive position of the company. I request nondisclosure of the revenue information contained herein pursuant to Sections 0.459, 0.52.17, 0.54.711 and 0.64.604 of the Commission's Rules. ☒

I certify that I am an officer of the above-named reporting entity as defined on page 28 of the instructions, that I have examined the foregoing report and, to the best of my knowledge, information and belief, all statements of fact contained in this Worksheet are true and that said Worksheet is an accurate statement of the affairs of the above-named company for the previous calendar year. In addition, I swear, under penalty of perjury, that all requested identification registration information has been provided and is accurate. If the above-named reporting entity is filing on a consolidated basis, I certify that this filing incorporates all of the revenues for the consolidated entities for the entire year and that the filer adhered to and continues to meet the conditions set forth in Section II-B of the instructions.

606 Signature

First Dean M Last Cary

607 Printed name of officer

CEO

608 Position with reporting entity

(201) 802-0600

ext -

609 Business telephone number of officer

deancary@compassglobal.net

610 Email of officer || Required if available -- not for public release ||

7/30/07

611 Date

612 Check those that apply:

☐ Original April 1 filing for year☐ New filer, registration only☐ Revised filing with updated registration☒ Revised filing with updated revenue data

Do not mail checks with this form. Send this form to: Form 499 Data Collection Agent c/o USAC 2000 L Street, N.W. Suite 200 Washington DC, 20036
For additional information regarding this worksheet contact: Telecommunications Reporting Worksheet Information: (888) 641-8722 or via email: Form499@universalservice.org

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001

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January 2007

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2006 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2005 Revenues)

>>> Please read instructions before completing. <<<

Approval by OMB
3060-0855

Annual Filing -- due April 1, 2006

Block 1 Contributor Identification Information

During the year, carriers must refile Blocks 1, 2 and 5 if there are any changes in Lines 104 or 112. See instructions.

101 Filer 499 ID [If you don't know your number, contact the administrator at (888) 841-8722.

826216

If you are a new filer, write "new" in this block and a Filer 499 ID will be assigned to you.]

102 Legal name of reporting entity

Compass Global, Inc.

103 IRS employer identification number

[Enter 9 digit number] 22-3559398

104 Name telecommunications service provider is doing business as

105 Telecommunications activities of filer (Select up to 5 boxes that best describe the reporting entity. Enter numbers starting with "1" to show the order of importance -- see directions.)

☐ All Distance☐ CAPI/LEC☐ Cellular/PCS/SMR (wireless telephony incl. by resale)☐ Coaxial Cable☐ Incumbent LEC☐ Interexchange Carrier (IXC)☐ Local Reseller☐ Operator Service Provider (OSP)☐ Paging & Messaging☐ Payphone Service Provider☐ Prepaid Card☐ Private Service Provider☐ Satellite Service Provider☐ Shared-Tenant Service Provider / Building LEC☐ SMR (dispatch)☐ Toll Reseller☐ Wireless Data

If Other Local, Other Mobile or Other Toll is checked,

☐ Other Local☐ Other Mobile☒ Other Toll

describe carrier type / services provided: →

PIN Platform Service

106.1 Holding company name (All affiliated companies must show the same name on this line.)

106.2 Holding company IRS employer identification number

[Enter 9 digit number]

107 FCC Registration Number (FRN) (https://svartifoss2.fcc.gov/cores/CoresHome.html)

[For assistance, contact the CORES help desk at 877-480-3201 or CORES@fcc.gov]

[Enter 10 digit number]

0009-6902-56

108 Management company (if carrier is managed by another entity)

109 Complete mailing address of reporting entity

corporate headquarters

Note: this address will be used for the ITSP FCC regulatory fee billings unless the appropriate box is checked on Line 208.

Street 1 50 Tice Boulevard

Street 2 3rd Floor

Street 3 Woodcliff Lake State NJ Zip (postal code) 07677

Country if not USA

110 Complete business address for customer inquiries and complaints

check if same address as Line 109 ☒

Street 1

Street 2

Street 3

City

State

Zip (postal code)

Country if not USA

111 Telephone number for customer complaints and inquiries (Toll-free number if available)

ext -

112 List all trade names used in the past 3 years in providing telecommunications. Include all names by which you are known by customers.

a Forval International

b

c

d

e

f

Use an additional sheet if necessary. Each reporting entity must provide all names used for carrier activities.

PERSONS MAKING WILLFUL FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. § 1001

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Page 2

Block 2-A Regulatory Contact Information

201 Filer 499 ID [from Line 101]	826216		
202 Legal name of reporting entity [from Line 102]	Compass Global, Inc.		
203 Person who completed this Worksheet	First	Jonathan	Last Marashlian
204 Telephone number of this person	(703) 714-1300		ext -
205 Fax number of this person	(703) 714-1330		
206 Email of this person <input type="checkbox"/> Required if available <input type="checkbox"/>	jsm@commlawgroup.com		
207 Corporate office, attn. name, and mailing address to which future Telecommunications Reporting Worksheets should be sent	Office	Compass Global, Inc. Attn First name Dean MI Last Cary	
	Email <input type="checkbox"/> Required if available <input type="checkbox"/>	Phone (201) 302-0800 Fax () -	
	Street 1	deancary@compassglobal.net	
	Street 2		
	Street 3		
	City	State	Zip (postal code) Country if not USA
check if same name as Line 203 <input type="checkbox"/>			
check if same address as Line 109 <input checked="" type="checkbox"/>			
208 Billing address and billing contact person: (Plan administrators will send bills for contributions to this address. Please attach a written request for alternative billing arrangements.)	Company	Attn First name MI Last	
	Email <input type="checkbox"/> Required if available <input type="checkbox"/>	Phone () - ext - Fax () -	
	Street 1		
	Street 2		
	Street 3		
	City	State	Zip (postal code) Country if not USA
check if name and address same as Line 207 <input checked="" type="checkbox"/>			
check to use Line 208 information for FCC ITSP regulatory fee bill <input type="checkbox"/>			

Block 2-B Agent for Service of Process

All carriers must complete Lines 209 through 213.

During the year, carriers must refile Blocks 1, 2 and 5 if there are any changes in this section. See instructions.

209 D.C. Agent for Service of Process per 47 U.S.C. § 413	Company	Attn First name Jerold MI Last Schneider	
210 Telephone number of D.C. agent	(202) 393-6222		ext -
211 Fax number of D.C. agent	() -		
212 Email of D.C. agent <input type="checkbox"/> Required if available <input type="checkbox"/>			
213 Complete business address of D.C. agent for hand service of documents	Street 1	801 Pennsylvania Avenue, NW	
	Street 2	Suite 600	
	Street 3		
	City	State DC	Zip 20004
214 Local/alternate Agent for Service of Process (optional)	Company	Helein & Marashlian, LLC Attn First name Jonathan MI Last Marashlian	
215 Telephone number of local/alternate agent	The CommLaw Group) 703-714-1300		ext -
216 Fax number of local/alternate agent	(703) 714-1330		
217 Email of local/alternate agent <input type="checkbox"/> Required if available <input type="checkbox"/>	jsm@commlawgroup.com		
218 Complete business address of local/alternate agent for hand service of documents	Street 1	1483 Chain Bridge Road	
	Street 2	Suite 301	
	Street 3	McLean	
	City	State VA	Zip (postal code) 22101 Country if not USA

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Page 3

Block 2 of FCC Registration and Contact Information

Carriers must refile Blocks 1, 2 and 6 if there are any changes in this section. See Instructions.

219 Filer 499 ID (from Line 101)	826216		
220 Legal name of reporting entity (from Line 102)	Compass Global, Inc.		
221 Chief Executive Officer (or, highest ranking company officer if the filing entity does not have a chief executive officer)	First Dean	MI	Last Cary
222 Business address of individual named on Line 221	Street 1 Street 2 Street 3 City State Zip (postal code) Country (if not USA)		
check if same as Line 109 <input checked="" type="checkbox"/>			
223 Second ranking company officer, such as Chairman (Must be someone other than the individual listed on Line 221)	First	MI	Last
224 Business address of individual named on Line 223	Street 1 Street 2 Street 3 City State Zip (postal code) Country (if not USA)		
check if same as Line 109 <input type="checkbox"/>			
225 Third ranking company officer, such as President or Secretary (Must be someone other than individuals listed on Lines 221 or 223)	First	MI	Last
226 Business address of individual named on Line 225	Street 1 Street 2 Street 3 City State Zip (postal code) Country (if not USA)		
check if same as Line 109 <input type="checkbox"/>			
227 Indicate jurisdictions in which the filing entity provides telecommunications service. Include jurisdictions in which telecommunications service was provided in the past 15 months and jurisdictions in which telecommunications service is likely to be provided in the next 12 months.			
<input type="checkbox"/> Alabama <input type="checkbox"/> Alaska <input type="checkbox"/> American Samoa <input type="checkbox"/> Arizona <input type="checkbox"/> Arkansas <input type="checkbox"/> California <input type="checkbox"/> Colorado <input type="checkbox"/> Connecticut <input type="checkbox"/> Delaware <input type="checkbox"/> District of Columbia <input type="checkbox"/> Florida <input type="checkbox"/> Georgia	<input type="checkbox"/> Guam <input type="checkbox"/> Hawaii <input type="checkbox"/> Idaho <input type="checkbox"/> Illinois <input type="checkbox"/> Indiana <input type="checkbox"/> Iowa <input type="checkbox"/> Johnston Atoll <input type="checkbox"/> Kansas <input type="checkbox"/> Kentucky <input type="checkbox"/> Louisiana <input type="checkbox"/> Maine <input type="checkbox"/> Maryland	<input type="checkbox"/> Massachusetts <input type="checkbox"/> Michigan <input type="checkbox"/> Midway Atoll <input type="checkbox"/> Minnesota <input type="checkbox"/> Mississippi <input type="checkbox"/> Missouri <input type="checkbox"/> Montana <input type="checkbox"/> Nebraska <input type="checkbox"/> Nevada <input type="checkbox"/> New Hampshire <input checked="" type="checkbox"/> New Jersey <input type="checkbox"/> New Mexico	<input checked="" type="checkbox"/> New York <input type="checkbox"/> North Carolina <input type="checkbox"/> North Dakota <input type="checkbox"/> Northern Mariana Islands <input type="checkbox"/> Ohio <input type="checkbox"/> Oklahoma <input type="checkbox"/> Oregon <input type="checkbox"/> Pennsylvania <input type="checkbox"/> Puerto Rico <input type="checkbox"/> Rhode Island <input type="checkbox"/> South Carolina <input type="checkbox"/> South Dakota
<input type="checkbox"/> Tennessee <input type="checkbox"/> Texas <input type="checkbox"/> Utah <input type="checkbox"/> U.S. Virgin Islands <input type="checkbox"/> Vermont <input type="checkbox"/> Virginia <input type="checkbox"/> Wake Island <input type="checkbox"/> Washington <input type="checkbox"/> West Virginia <input type="checkbox"/> Wisconsin <input type="checkbox"/> Wyoming			

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2006 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2005 Revenues)

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Block 3: Carrier's Carrier Revenue Information

301 Filer 499 ID (from Line 101)

826216

302 Legal name of reporting entity (from Line 102)

Compass Global, Inc.

Report billed revenues for January 1 through December 31, 2005.

Do not report any negative numbers. Dollar amounts may be rounded to the nearest thousand dollars. However, report all amounts as whole dollars.

See instructions regarding percent interstate & international

Revenues from Services Provided for Resale as Telecommunications by Other Contributors to Federal Universal Service Support Mechanisms

Fixed local service

Monthly service, local calling, connection charges, vertical features, and other local exchange service including subscriber line and PICC charges to IXCs

303.1 Provided as unbundled network elements (UNEs)

303.2 Provided under other arrangements

Per-minute charges for originating or terminating calls

304.1 Provided under state or federal access tariff

304.2 Provided as unbundled network elements or other contract arrangement

305 Local private line & special access service

306 Payphone compensation from toll carriers

307 Other local telecommunications service revenues

308 Universal service support revenues received from Federal or state sources

Mobile services (including wireless telephony, paging & messaging, and other mobile services)

309 Monthly, activation, and message charges except toll

Toll services

310 Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.)

311 Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above)

312 Long distance private line services

313 Satellite services

314 All other long distance services

Note: As stated in the instructions, for all revenues reported on this page, you must retain the Filer 499 ID and contact information for the associated customers. You must verify that each of these customers was a direct contributor to the federal universal service support mechanism for calendar year 2005 and that the customer is purchasing service for resale as telecommunications. These records must be made available to the administrator or the FCC upon request. The FCC website contains information on federal universal service contributors. (See instructions.)

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2006 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2005 Revenues)

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Block 499-A End-User and Non-Telecommunications Revenue Information

401 Filer 499 ID [from Line 101]	826216				
402 Legal name of reporting entity [from Line 102]	Compass Global, Inc.				
Report billed revenues for January 1 through December 31, 2005. Do not report any negative numbers. Dollar amounts may be rounded to the nearest thousand dollars. However, report all amounts as whole dollars. See instructions regarding percent interstate & international.					
	Total Revenues	If breakouts are not book amounts, enter whole percentage estimates		Breakouts	
	(a)	Interstate (b)	International (c)	Interstate Revenues (d)	International Revenues (e)
Revenues from All Other Sources (end-user telecom. & non-telecom.)					
403 Surcharges or other amounts on bills identified as recovering State or Federal universal service contributions					
Fixed local services					
Monthly service, local calling, connection charges, vertical features, and other local exchange service charges except for federally tariffed subscriber line charges and PICC charges					
404.1 Provided at a flat rate including interstate toll service					
404.2 Provided without interstate toll included (see instructions)					
405 Tariffed subscriber line charges and PICC charges levied by a local exchange carrier on a no-PIC customer					
406 Local private line & special access service					
407 Payphone coin revenues (local and long distance)					
408 Other local telecommunications service revenues					
Mobile services (including wireless telephony, paging & messaging, and other mobile services)					
409 Monthly and activation charges					
410 Message charges including roaming, but excluding toll charges					
Toll services					
411 Prepaid calling card (including card sales to customers and non-carrier distributors) reported at face value of cards					
412 International calls that both originate and terminate in foreign points		0%	100%		
413 Operator and toll calls with alternative billing arrangements (credit card, collect, international call-back, etc.) other than revenues reported on Line 412					
414 Ordinary long distance (direct-dialed MTS, customer toll-free (800/888 etc.) service, "10-10" calls, associated monthly account maintenance, PICC pass-through, and other switched services not reported above)	18,379,019			3,655	18,375,364
415 Long distance private line services					
416 Satellite services					
417 All other long distance services					
418 Revenues other than U.S. telecommunications revenues, including information services, inside wiring maintenance, billing and collection customer premises equipment, published directory, dark fiber, Internet access, cable TV program transmission, foreign carrier operations, and non-telecommunications revenues (See instructions.)	\$24,025,508				

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2006 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2005 Revenues)

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Block 4-B: Total Revenues and Uncollectible Revenues Information

	Total Revenues (a)		Breakouts	
			Interstate Revenues (d)	International Revenues (e)
419 Gross billed revenues from all sources (incl. reseller & non-telecom.) [Lines 303 through 314 plus Lines 403 through 418]	42,404,108		3,655	18,375,364
420 Gross universal service contribution base amounts [Lines 403 through 411 Lines 413 through 417] See Figure 4 in instructions.	42,404,108		3,655	18,375,364
421 Uncollectible revenue/bad debt expense associated with gross billed revenues amounts shown on Line 419 [See Instructions Page 26]				
422 Uncollectible revenue/bad debt expense associated with universal service contribution base amounts shown on Line 420				
423 Net universal service contribution base revenues [Line 420 minus line 422]	42,404,108		3,655	18,375,364

Block 5: Additional Revenue Breakouts

501 Filer 499 ID [from Line 101]	826216
502 Legal name of reporting entity [from Line 102]	Compass Global, Inc.

Filers that report revenues in Block 3 and Block 4 must provide the percentages requested in Lines 503 through 510.
See page 27 of instructions for limited exceptions.

Percentage of revenues reported in Block 3 and Block 4 billed in each region of the country. Round or
estimate to nearest whole percentage. Enter 0 if no service was provided in the region.

		Block 3 Carrier's Carrier (a)	Block 4 End-User Telecom. (b)	
503 Southeast:	Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, Puerto Rico, South Carolina, Tennessee, and U.S. Virgin Islands	%	%	%
504 Western:	Alaska, Arizona, Colorado, Idaho, Iowa, Minnesota, Montana, Nebraska, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington, and Wyoming	%	%	%
505 West Coast:	California, Hawaii, Nevada, American Samoa, Guam, Johnston Atoll, Midway Atoll, Northern Mariana Islands, and Wake Island	%	%	%
506 Mid-Atlantic:	Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, and West Virginia	%	%	%
507 Mid-West:	Illinois, Indiana, Michigan, Ohio, and Wisconsin	%	100	%
508 Northeast:	Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, and Vermont	%	%	%
509 Southwest:	Arkansas, Kansas, Missouri, Oklahoma, and Texas	%	%	%
510 Total	(Percentages must add to 0 or 100.)	%	%	%

Revenues from resellers that do not contribute to Universal Service support mechanisms are included in Block 4-B, Line 420 but may be excluded from a
filer's TRS, NANPA, LNP, and FCC interstate telephone service provider regulatory fee contribution bases. To have these amounts excluded, the filer has the
option of identifying such revenues below. As stated in the instructions, you must have in your records the FCC Filer 499 ID for each customer
whose revenues are included on Line 511. (See instructions.)

Revenues from resellers that do not contribute to Universal Service

(a)	(b)
Total Revenues	Interstate and International
\$	\$

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2006 FCC Form 499-A Telecommunications Reporting Worksheet (Reporting Calendar 2005 Revenues)

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Block 5 CERTIFICATION: to be signed by an officer of the filer

601 Filer 499 ID [from Line 101]

826216

602 Legal name of reporting entity [from Line 102]

Compass Global, Inc.

Section IV of the instructions provides information on which types of reporting entities are required to file for which purposes. Any entity claiming to be exempt from one or more contribution requirements should so certify below and attach an explanation. [The Universal Service Administrator will determine which entities meet the *de minimis* threshold based on information provided in Block 4, even if you fail to so certify, below.]

603 I certify that the reporting entity is exempt from contributing to:

Universal Service ☐TRS ☐NANPA ☐LNP Administration ☐

Provide explanation below:

604 Please indicate whether the reporting entity is

State or Local Government Entity ☐I.R.C. § 501 Tax Exempt ☐PUHCA § 34 (a)(1) Exempt ☐

605 I certify that the revenue data contained herein are privileged and confidential and that public disclosure of such information would likely cause substantial harm to the competitive position of the company. I request nondisclosure of the revenue information contained herein pursuant to Sections 0.459, 52.17, 54.711 and 64.604 of the Commission's Rules. ☒

I certify that I am an officer of the above-named reporting entity as defined on page 28 of the instructions, that I have examined the foregoing report and, to the best of my knowledge, information and belief, all statements of fact contained in this Worksheet are true and that said Worksheet is an accurate statement of the affairs of the above-named company for the previous calendar year. In addition, I swear, under penalty of perjury, that all requested identification registration information has been provided and is accurate. If the above-named reporting entity is filing on a consolidated basis, I certify that this filing incorporates all of the revenues for the consolidated entities for the entire year and that the filer adhered to and continues to meet the conditions set forth in Section II-B of the Instructions.

606 Signature

607 Printed name of officer

First Dean

MI

Last Cary

CEO

608 Position with reporting entity

609 Business telephone number of officer

(201) 802-0500

ext -

610 Email of officer [(Required if available)]

deancary@compassglobal.net

611 Date

7/30/07

612 Check those that apply:

☐ Original April 1 filing for year ☐ New filer, registration only☐ Revised filing with updated registration ☒ Revised filing with updated revenue data

Do not mail checks with this form. Send this form to: Form 499 Data Collection Agent c/o USAC 2000 L Street, N.W. Suite 200 Washington DC, 20036
For additional information regarding this worksheet contact: Telecommunications Reporting Worksheet information: (888) 641-8722 or via email: Form499@universalservice.org

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FCC Form 499-A
April 2006

EXHIBIT 9

**Compass Global Letter Transmitting
USAC Appeal to Fund Administrators and
Requesting Cessation of Collection Efforts
During Pendency of Appeal,
November 7, 2007**



The CommLaw Group

HELEIN & MARASHLIAN, LLC
1483 Chain Bridge Road
Suite 301
McLean, Virginia 22101

Telephone: (703) 714-1300
Facsimile: (703) 714-1330
E-mail: mail@CommLawGroup.com
Website: www.CommLawGroup.com

Writer's Direct Dial Number
703-714-1313

Writer's E-mail Address
jsm@commlawgroup.com

November 7, 2007

VIA OVERNIGHT COURIER

Cheryl Collins, Chief
Revenue and Receivables Operations Group
Federal Communications Commission
445 12th Street, S.W.
Room 1-A843
Washington, D.C. 20554

NECA TRS Collections Department
Interstate TRS Fund
80 S. Jefferson Road
Whippany, NJ 07981

ATTN: Tony Lewis

Ahita Vessali
NeuStar, Inc.
Loudoun Tech Center
46000 Center Oak Plaza
Sterling, VA 20166

(Via Email and U.S. Mail)
Faith Marcotte
Chief Billing and Collection Agent
Welch & Company LLP
1200 - 151 Slater Street
Ottawa, ON Canada
K1P 5H3

*Re: Compass Global, Inc.
Filer ID 826216
Letter of Appeal to USAC in Connection with
USAC's Denial of 2005 and 2006 Form 499-A Revisions*

Ladies and Gentlemen:

Enclosed for your records please find a Letter of Appeal, submitted by Compass Global, Inc. ("Compass"), today to the Universal Service Administrative Company. As you will note, through the enclosed letter filing, Compass is appealing USAC's denial of its 2005 and 2006 Form 499-A Revisions ("Revised 499-As").

November 7, 2007
Page 2

Please update your records accordingly and cease all collection or referrals with respect to invoices issued to Compass, to the extent necessary, to account for the appeals status of the Revised 400-As").

Should you have any questions concerning this matter, please contact the undersigned at (703) 714-1313.

Sincerely yours,



Jonathan S. Marashlian
HELEIN & MARASHLIAN, LLC
The CommLaw Group

Attachment

EXHIBIT 10

**Compass Global Appeal of TRS
Notice of Intent to Transfer Debt for Collection,
February 8, 2008**



The CommLaw Group

HELEIN & MARASHLIAN, LLC
1483 Chain Bridge Road
Suite 301
McLean, Virginia 22101

Telephone: (703) 714-1300
Facsimile: (703) 714-1330
E-mail: mail@CommLawGroup.com
Website: www.CommLawGroup.com

Writer's Direct Dial Number
703-714-1313

Writer's E-mail Address
jsm@commlawgroup.com

February 8, 2008

VIA OVERNIGHT MAIL

Cheryl Collins, Chief
Revenue and Receivables Operations Group
Federal Communications Commission
445 12th Street, S.W.
Room 1-A843
Washington, DC 20554

RE: Compass Global Response to Notice of Debt

Filer ID: 826216
FRN: 0009690256
Bill No.: 08TR000515

Dear Ms. Collins:

On behalf of Compass Global, Inc., Filer ID 826216 ("Compass"), its counsel hereby responds to the Commission's January 9, 2008 Notice of Debt. See Attachment 1. In the Notice of Debt, the Commission demands payment of \$268,820.20 for allegedly unpaid TRS Fund contributions, plus interest and penalties.

Compass responds to the Notice of Debt to clarify that:

- (1) the amount allegedly owed is inaccurate and inconsistent with the NECA invoice issued on January 31, 2008, see Attachment 2;
- (2) the amount allegedly owed is inaccurate, as it fails to take into consideration a \$104,534.37 credit adjustment resulting from USAC's processing of a Revised 2007 FCC Form 499-A, see Attachment 3; and
- (3) the amount allegedly owed fails to take into consideration the "Appealed" status of USAC denials of Revised 2006 and 2005 Form 499-As, see Attachment 4. Neither